All Governmental Fund Types And Expendable Trust Funds
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances - Statutory Basis

Fiscal Years Ended June 30, 1999 and 1998 (Amounts in thousands)

	(Governmental Fund Type	s	Fiduciary Fund Type		etals ndum Only)
-		**	-	I und Type	(i-schiolai	Omj,
		Non-Budgeted Special	Capital	Expendable		
_	Budgeted	Revenue	Projects	Trust	1999	1998
REVENUES AND OTHER FINANCING SOURCES						
Revenues:						
Taxes	\$ 14,291,463	\$ 12,734	\$ -	\$ 883,503	\$ 15,187,700	\$ 15,130,585
Assessments	264,295	269,555	-	78	533,928	519,090
Federal grants and reimbursements	3,442,929	2,017,000	6,354	29,335	5,495,618	4,885,563
Departmental	1,073,427	3,924,796	1,255	18,103	5,017,581	4,943,108
Payments from authorities			1,082,234		1,082,234	112,515
Miscellaneous	216,960	182,063	10,550	293,650	703,223	586,038
Total revenues	19,289,074	6,406,148	1,100,393	1,224,669	28,020,284	26,176,899
Other financing sources:			1011006		1011006	7
Proceeds of general obligation bonds	-	210.424	1,014,806	-	1,014,806	766,953
Proceeds of grant anticipation notes	-	319,434	-		319,434	580,557
Proceeds of special obligation bonds	-	-	498.792		498,792	100,059 861,793
Proceeds of refunding bonds	101.277		498,792			
Fringe benefit cost recovery	121,376	17.025	-	-	121,376 93,874	224,761
Lottery reimbursements	75,949 809.095	17,925	-	-	93,874 809,095	104,083 788,802
Lottery distributions Transfer for MBTA contract assistance	809,095 135,343	-	-	-	809,095 135,343	788,802 129,176
Sewer rate relief	155,545	53,914	-	-	53,914	50,700
Caseload mitigation.	3,461	33,914		-	3,461	30,700
Surplus transfer to capital projects	3,401		110.414	-	110,414	111.571
Transfer for capital projects funds.			118,638		118,638	189,235
Debt defeasance trust transfer.		408.889	110,030	-	408,889	109,233
Operating transfers in	406,908	199,322	866,392	6,796	1,479,418	1,354,698
Collective bargaining reserve.	86,000	177,322	000,572	0,770	86,000	75,068
Transfer for transitional escrow.	92,000				92,000	75,000
Stabilization transfer.	165,622				165,622	317,357
Federal reimbursement transfer in.	2,345	_	577,975	_	580,320	772,498
Transfer for tax reduction	379,818		-	-	379,818	454,264
State share of federal highway construction.	-		685,182	-	685,182	550,672
Other sources	-	-	-	2,499	2,499	3,079
Total other financing sources	2,277,917	999,484	3,872,199	9,295	7,158,895	7,435,336
Total revenues and other financing sources	21,566,991	7,405,632	4,972,592	1,233,964	35,179,179	33,612,235
-						
EXPENDITURES AND OTHER FINANCING USES						
Expenditures:	51.259	_	138	_	51.397	51,259
Expenditures: Legislature.	51,259 507,599	- 159	138 23,732	- 189	51,397 531.679	51,259 476,116
Expenditures:		159		189		
Expenditures: Legislature	507,599	159	23,732	189	531,679	476,116
Expenditures: Legislature	507,599 2,136 5,368 31,765	641	23,732 522 15,176	12	531,679 2,658 5,368 47,594	476,116 2,378 5,080 28,779
Expenditures: Legislature	507,599 2,136 5,368 31,765 113,392	-	23,732 522	12 530	531,679 2,658 5,368 47,594 2,808,511	476,116 2,378 5,080 28,779 2,664,061
Expenditures: Legislature Judiciary Inspector General Governor and Lieutenant Governor Secretary of the Commonwealth Trassurer and Receiver-General Auditor of the Commonwealth	507,599 2,136 5,368 31,765 113,392 13,826	641 2,687,593	23,732 522 - 15,176 6,996 636	12 530 353	531,679 2,658 5,368 47,594 2,808,511 14,815	476,116 2,378 5,080 28,779 2,664,061 15,399
Expenditures: Legislature. Judiciary. Inspector General. Governor and Lieutenant Governor. Secretary of the Commonwealth. Treasurer and Receiver-General. Auditor of the Commonwealth. Attorney General.	507,599 2,136 5,368 31,765 113,392 13,826 26,585	641	23,732 522 - 15,176 6,996 636 2,448	12 530	531,679 2,658 5,368 47,594 2,808,511 14,815 37,300	476,116 2,378 5,080 28,779 2,664,061 15,399 38,024
Expenditures: Legislature. Judiciary Inspector General. Governor and Lieutenant Governor. Secretary of the Commonwealth. Treasurer and Receiver-General. Auditor of the Commonwealth Attorney General.	507,599 2,136 5,368 31,765 113,392 13,826 26,585 1,383	641 2,687,593 5,763	23,732 522 15,176 6,996 636 2,448 25	12 530 353 2,504	531,679 2,658 5,368 47,594 2,808,511 14,815 37,300 1,408	476,116 2,378 5,080 28,779 2,664,061 15,399 38,024 1,304
Expenditures: Legislature. Judiciary. Inspector General. Governor and Lieutenant Governor. Secretary of the Commonwealth. Tressurer and Receiver-General. Auditor of the Commonwealth. Attorney General. Ethics Commission.	507,599 2,136 5,368 31,765 113,392 13,826 26,585 1,383 69,675	641 2,687,593	23,732 522 - 15,176 6,996 636 2,448	12 530 353 2,504	531,679 2,658 5,368 47,594 2,808,511 14,815 37,300 1,408 77,126	476,116 2,378 5,080 28,779 2,664,061 15,399 38,024 1,304 72,224
Expenditures: Legislature. Judiciary	507,599 2,136 5,368 31,765 113,392 13,826 26,585 1,383 69,675 753	641 2,687,593 5,763 2,845	23,732 522 15,176 6,996 636 2,448 25 1,204	12 530 353 2,504 3,402 1,720	531,679 2,658 5,368 47,594 2,808,511 14,815 37,300 1,408 77,126 2,473	476,116 2,378 5,080 28,779 2,664,061 15,399 38,024 1,304 72,224 764
Expenditures: Legislature. Judiciary. Inspector General. Governor and Lieutenant Governor. Secretary of the Commonwealth. Treasurer and Receiver-General. Auditor of the Commonwealth. Attorney General. Ethics Commission. District Attorney. Office of Campaign & Political Finance. Sheriff's Departments.	507,599 2,136 5,368 31,765 113,392 13,826 26,585 1,383 69,675 753 129,703	641 2,687,593 5,763	23,732 522 - 15,176 6,996 636 2,448 25 1,204	12 530 353 2,504	531,679 2,658 5,368 47,594 2,808,511 14,815 37,300 1,408 77,126 2,473 131,858	476,116 2,378 5,080 28,779 2,664,061 15,399 38,024 1,304 72,224 764 40,513
Expenditures: Legislature. Judiciary	507,599 2,136 5,368 31,765 113,826 26,585 1,383 69,675 753 129,703	641 2,687,593 5,763 2,845 2,016	23,732 522 15,176 6,996 636 2,448 25 1,204 - 132 52	12 530 353 2,504 3,402 1,720	531,679 2,658 5,368 47,594 2,808,511 14,815 37,300 1,408 77,126 2,473 131,858 1,552	476,116 2,378 5,080 28,779 2,664,061 15,399 38,024 1,304 72,224 764 40,513 1,578
Expenditures: Legislature Judiciary. Inspector General. Inspector General. Governor and Lieutenant Governor. Secretary of the Commonwealth. Treasurer and Receiver-General. Auditor of the Commonwealth Attorney General. Ethics Commission. District Attorney. O'ffice of Campaign & Political Finance. Sheriff's Departments. Disabled Persons Protection Commission. Board of Library Commissioners.	507,599 2,136 5,368 31,765 113,392 13,826 26,585 1,383 69,675 753 129,703 1,500 7,194	641 2,687,593 5,763 2,845	23,732 522 - 15,176 6,996 636 2,448 25 1,204 - 132 52 17,850	12 530 353 2,504 3,402 1,720	531.679 2.658 5.368 47.594 2.808.511 14.815 37.300 1.408 77.126 2.473 131.858 1.552 27.658	476.116 2,378 5,080 28,779 2,664.061 15,399 38,024 1,304 72,224 40,513 1,578 22,280
Expenditures: Legislature. Judiciary. Inspector General. Governor and Lieutenant Governor. Secretary of the Commonwealth. Treasurer and Receiver-General. Auditor of the Commonwealth. Attorney General. Ethics Commission. District Attorney. Office of Campaign & Political Finance. Sheriff's Departments. Disabled Persons Protection Commission. Board of Library Commissioners. Comptroller.	507,599 2,136 5,368 31,765 113,826 26,585 1,383 69,675 753 129,703 1,500 7,194 7,517	641 2,687,593 5,763 2,845 2,016	23,732 522 15,176 6,996 636 2,448 25 1,204 132 52 17,850 1,676	12 530 353 2,504 3,402 1,720	531.679 2.658 5.368 47.594 2.808.511 14.815 37.300 1.408 77.126 2.473 131.858 1.552 27.658 9.193	476.116 2.378 5.080 28,779 2.664.061 15,399 38,024 1.304 764 40,513 1.578 22,280 10,108
Expenditures: Legislature. Judiciary Inspector General. Inspector General. Governor and Lieutenant Governor. Secretary of the Commonwealth. Treasurer and Receiver-General. Auditor of the Commonwealth Attorney General. Ethics Commission. District Attorney. Office of Campaign & Political Finance. Sheriff's Departments. Disabled Persons Protection Commission. Board of Library Commissioners. Comptroller. Administration and finance.	507,599 2,136 5,368 31,765 5,368 31,765 113,392 13,826 26,585 1,383 69,675 753 129,703 1,500 7,194 7,517 1,124,289	641 2,687,593 5,763 2,845 2,016 2,614	23,732 522 15,176 6,996 636 2,448 25 1,204 132 52 17,880 1,676 242,759	12 530 353 2,504 3,402 1,720 7 7	531,679 2,658 5,368 47,594 2,808,511 14,815 37,300 1,408 77,126 2,473 131,858 1,552 27,658 9,193	476.116 2.378 5.080 28.779 2.664.061 115.399 38.024 1.304 40.513 1.578 22.280 10.108
Expenditures: Legislature	507,599 2,136 5,368 31,765 113,392 13,826 26,585 753 753 129,703 1,500 7,194 7,517	5,763 2,845 2,016 2,016 2,614 73,643 26,043	23,732 522 15,176 6,996 636 2,448 25 1,204 132 52 17,850 1,676 242,759 139,087	12 530 353 2,504 3,402 1,720 7 7 5,235 6,389	531.679 2.658 5.368 47.594 2.808.511 14.815 37.300 1.408 77.126 2.473 131.858 1.552 27.658 9.193 1.445.926 381.745	476.116 2.378 5.080 28,779 2.664.061 15.399 38,024 1.304 40.513 1.578 22,280 10,108 1.460.097 374,028
Expenditures: Legislature. Judiciary	507,599 2,136 5,368 31,765 113,826 26,585 1,383 69,675 753 129,703 1,500 7,194 7,517 1,124,289 210,226 136,304	641 2,687,593 5,763 2,845 2,016 2,614 73,643 26,043 225,114	23,732 522 15,176 6,996 636 2,448 25 1,204 132 52 17,850 1,676 242,759 139,087 83,127	2 530 353 2,504 3,402 1,720 7 - 5,235 6,389 1,730	531,679 2,658 5,368 47,594 2,808,511 14,815 37,300 1,408 77,126 2,473 131,858 1,552 27,658 9,193 1,445,926 381,745	476.116 2.378 5.080 28.779 2.664.061 15.399 38.024 1.304 72.224 40,513 1.578 22.280 10.108 1.460.097 374.028 434,135
Expenditures: Legislature. Judiciary. Inspector General. Governor and Lieutenant Governor. Secretary of the Commonwealth. Treasurer and Receiver-General. Auditor of the Commonwealth. Attorney General. Ethics Commission. District Attorney. Office of Campaign & Political Finance. Sheriff's Departments. Disabled Persons Protection Commission. Board of Library Commissiones. Comptroller. Administration and finance. Environmental affairs. Communities and development.	507,599 2,136 5,368 31,765 113,3826 26,585 1,383 69,675 753 129,703 1,500 7,194 7,517 1,124,289 210,226 136,304 3,792,766	641 2,687,593 5,763 2,845 2,016 2,614 73,643 26,043 225,114 1,098,765	23,732 522 15,176 6,996 636 2,448 25 1,204 132 52 17,850 1,676 242,759 139,087 83,127 36,611	12 530 353 2,504 - 3,402 1,720 7 7 - 5,235 6,389 1,730 18,714	531,679 2,658 47,594 2,808,511 14,815 37,300 1,408 77,126 2,473 131,858 1,552 27,658 9,193 1,445,926 381,745 446,275	476.116 2.378 5.080 28.779 2.664.061 15.399 38.024 1.304 72.224 764 40.513 1.578 22.280 10.108 1.460.097 374.028 434.135 4.839.183
Expenditures: Legislature Judiciary	507,599 2,136 5,368 31,765 113,826 26,585 1,383 69,675 753 129,703 1,500 7,194 7,517 1,124,289 210,226 136,304 3,792,766 821,690	2,687,593 5,763 2,845 2,016 2,614 73,643 26,043 225,114 1,098,765 5,081	23,732 522 15,176 6,996 636 2,448 25 1,204 132 52 17,850 1,676 242,759 139,087 83,127 36,611 2,139,970	12 530 353 2,504 3,402 1,720 7 - 5,235 6,389 1,730 18,714 1,556	531.679 2.658 5.368 47.594 2.808.511 14.815 37.300 1.408 77.126 2.473 131.858 1.552 27.658 9.193 1.445.926 381.745 446.275 4.946.856 2.968.297	476.116 2.378 5.080 28.779 2.664.061 15.399 38.024 764 40.513 1.578 22.280 10.108 1.460.097 374.028 434.135 4.839.183
Expenditures: Legislature. Judiciary. Inspector General. Governor and Lieutenant Governor. Secretary of the Commonwealth. Treasurer and Receiver-General. Auditor of the Commonwealth. Attorney General. Ethics Commission. District Attorney. Office of Campaign & Political Finance. Sheriff's Departments. Disabled Persons Protection Commission. Board of Library Commissioners. Comptroller. Administration and finance. Environmental affairs. Communities and development. Health and human services. Transportation and construction.	507,599 2,136 5,368 31,765 113,3826 13,826 26,585 1,383 69,675 753 129,703 1,500 7,194 7,517 1,124,289 210,226 136,304 3,792,766 821,690 286,715	641 2,687,593 5,763 2,845 2,016 2,614 2,614 2,6043 225,114 1,098,765 5,081 462,202	23,732 522 15,176 6,996 636 636 62,448 25 1,204 132 52 17,880 1,676 242,759 139,087 83,127 36,611 2,139,907 21,522	12 530 353 2,504 3,402 1,720 7 7 - - 5,235 6,389 1,730 18,714 1,556 2,510	531,679 2,658 47,594 2,808,511 14,815 37,300 1,408 77,126 2,473 131,858 1,552 27,658 9,193 1,445,926 381,745 446,275 4,946,856 2,968,297 772,949	476.116 2.378 5.080 28.779 2.664.061 15.399 38.024 1.304 72.224 764 40,513 1.578 22.280 10.108 1.460,097 374.028 434.135 2.893.183 2.019.263 684.861
Expenditures: Legislature Judiciary	507,599 2.136 5.368 31,765 113,826 26,585 1.3833 69,675 753 129,703 1,500 7,194 7,517 1,124,289 210,226 136,304 3,792,766 821,690 286,715 929,849	641 2,687,593 5,763 2,845 2,016 2,614 73,643 26,043 225,114 1,098,765 5,081 462,202 4,389	23,732 522 15,176 6,996 636 2,448 25 1,204 	12 530 353 2,504 3,402 1,720 7 7 5,235 6,389 1,730 18,714 1,556 2,510 168	531,679 2,658 5,368 47,594 2,808,511 14,815 37,300 1,408 77,126 2,473 131,858 1,552 27,658 9,193 1,445,926 381,745 446,275 4,946,856 2,968,297 772,949 964,451	476.116 2.378 5.080 28.779 2.664.061 15,399 38,024 1.304 40.513 1.578 22,280 10.108 1.460.097 374.028 4.39.183 4.839.183 4.839.183 6.84.861 893.373
Expenditures: Legislature Judiciary Inspector General Governor and Lieutenant Governor Secretary of the Commonwealth Treasurer and Receiver-General Auditor of the Commonwealth Attorney General Ethics Commission District Attorney Office of Campaign & Political Finance Sheriff's Departments Disabled Persons Protection Commission Board of Library Commissioners Computoller Administration and finance Environmental affairs Communities and development Health and human services Transportation and construction Education Higher education Higher education Public safety	507,599 2,136 5,368 31,765 113,392 13,826 26,585 1,383 69,675 753 129,703 1,500 7,194 7,517 1,124,217 1,124,217 210,226 136,304 3,792,766 821,690 286,715 929,849 845,285	641 2,687,593 5,763 2,845 2,016 2,614 1,73,643 26,043 225,114 1,098,765 5,081 462,202 4,389 35,808	23,732 522 15,176 6,996 636 636 2,448 25 1,204 132 52 17,850 1,676 242,759 139,087 83,127 36,611 2,139,970 21,522 30,045 38,500	12 530 353 2,504 3,402 1,720 7 7 5,235 6,389 1,730 18,714 1,556 2,510 168 2,826	531,679 2,658 47,594 2,808,511 14,815 37,300 1,408 77,126 2,473 131,858 1,552 27,658 9,193 1,445,926 381,745 446,275 4,946,856 2,968,297 772,949 964,451 92,2419	476.116 2.378 5.080 28.779 2.664.061 15.399 38.024 1.304 40.513 1.578 22.280 10.108 4460.097 374.028 434.135 4.839.183 2.019.263 889.3.373 870.397
Expenditures: Legislature Judiciary	507,599 2.136 5.368 31,765 113,826 26,585 1.3833 69,675 753 129,703 1,500 7,194 7,517 1,124,289 210,226 136,304 3,792,766 821,690 286,715 929,849	641 2,687,593 5,763 2,845 2,016 2,614 73,643 26,043 225,114 1,098,765 5,081 462,202 4,389	23,732 522 15,176 6,996 636 2,448 25 1,204 	12 530 353 2,504 3,402 1,720 7 7 5,235 6,389 1,730 18,714 1,556 2,510 168	531,679 2,658 5,368 47,594 2,808,511 14,815 37,300 1,408 77,126 2,473 131,858 1,552 27,658 9,193 1,445,926 381,745 446,275 4,946,856 2,968,297 772,949 964,451	476.116 2.378 5.080 28.779 2.664.061 15,399 38,024 1.304 40.513 1.578 22,280 10.108 1.460.097 374.028 4.39.183 4.839.183 4.839.183 6.84.861 893.373

All Governmental Fund Types And Expendable Trust Funds
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances - Statutory Basis

Fiscal Years Ended June 30, 1999 and 1998 (Amounts in thousands)

	Go	vernmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
	Budgeted	Non-Budgeted Special Revenue	Capital Projects	Expendable Trust	1999	1998
Expenditures (continued):						
Consumer affairs		7,138	1,326	7,654	59,457	46,028
Labor		148,741	180	888,983	1,082,353	1,003,957
Direct local aid		9,061	-	-	4,319,230	3,956,744
Medicaid		-	-	-	3,856,453	3,665,839
Pension	990,211	-	-	-	990,211	1,069,771
Debt service:						
Principal retirement		539	-	-	658,557	707,265
Interest and fiscal charges	515,797	37,889			553,686	507,324
Total expenditures	19,761,913	4,866,018	2,804,373	944,900	28,377,204	26,180,026
Other financing uses:						
Payments to refunded bond escrow agent		-	498,792	-	498,792	861,793
Fringe benefit cost assessment		26,995	13,365	2,669	66,338	155,803
Lottery operating reimbursements		93,874	-	-	93,874	104,083
Lottery distributions		809,095	-	-	809,095	788,802
Transfer for MBTA contract assistance		-	-	-	135,343	129,176
Federal reimbursement transfer out		580,320	-	-	580,320	772,498
State share of federal highway construction		-	685,182	-	685,182	550,672
Operating transfers out		643,922	455,031	67,581	1,473,869	1,354,698
Sewer rate relief			-	-	53,914	50,700
Collective bargaining reserve	86,000	-	-	-	86,000	75,068
Caseload mitigation		-	-	-	3,461	10
Transfer for capital projects funds			-	-	118,638	189,235
Surplus transfer for capital projects		-	-	-	110,414	111,571
Stabilization transfer		-	-	-	165,622	317,357
Transfer for transitional escrow			-	-	92,000	-
Transfer for debt defeasance			-	-	408,889	-
Transfer for tax reduction	379,818				379,818	454,264
Total other financing uses	1,884,743	2,154,206	1,652,370	70,250	5,761,569	5,915,730
Total expenditures and other financing uses	21,646,656	7,020,224	4,456,743	1,015,150	34,138,773	32,095,756
Excess (deficiency) of revenues and other financing sources						
over expenditures and other financing uses	(79,665)	385,408	515,849	218,814	1,040,406	1,516,479
Fund balances (deficits) at beginning of year	2,192,126	517,609	(349,036)	1,901,908	4,262,607	2,746,128
Fund balances (deficits) at end of year	\$ 2,112,461	\$ 903,017	\$ 166,813	\$ 2,120,722	\$ 5,303,013	\$ 4,262,607

See notes to combined financial statements - statutory basis.